

Notice of special election which shall be held in any city under this act and all proceedings respecting the same shall conform as nearly as may be to the law governing other special elections therein.

And all ballots as to any proposition or question submitted pursuant to the terms of this act shall be delivered to the election judges, shall be deposited in a separate box and shall be counted, canvassed and returned, as is provided by law in case of other ballots, and the tally sheets and return blanks shall contain suitable columns and spaces therefor.

**Time limit.**—Sec. 7. Nothing in this act contained shall be construed to authorize any city to make any grants or to lease any public utility for a period exceeding twenty (20) years from the making of such grant or lease; *provided*, that when a right to maintain and operate a public utility for a period not exceeding twenty (20) years is contained in a mortgage or deed of trust to secure any of the certificates hereinbefore mentioned, (and no such right shall be implied), such period shall commence as provided in section 3 of this act.

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 25, 1907.

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## CHAPTER 453—H. F. No. 438.

### *An Act to tax sleeping car companies.*

Be it enacted by the Legislature of the State of Minnesota:

**Four per cent tax.**—Section 1. Every sleeping car company, as defined in section 1028, Revised Laws, 1905, whose cars are run on any railway operated within this state, or partly within this state, may, during the year 1907 and annually thereafter pay into the treasury of this state in lieu of all taxes and assessments upon all property within this state, used by such sleeping car company, a sum of money equal to four (4) per cent of the gross earnings derived from the operation of such sleeping cars, tourist cars and parlor cars within this state. The term gross earnings as used in this section is hereby declared and shall be construed to mean all earnings

on business beginning and ending within this state, and a proportion based upon the proportion of the mileage within the state, to the entire mileage over which such business is done, of earnings on all interstate business passing through, into, out of the state.

**Resolution—filing.**—Sec. 2. Any sleeping car company desiring to avail itself of the method of taxation provided in section 1 of this act shall on or before the first day of June next after the passage of this act, file with the state auditor a resolution of its board of directors, attested by its secretary, setting forth its acceptance of such method of taxation.

**Exceptions.**—Sec. 3. In case any sleeping car company as defined in section 1 of this act shall not accept the method of taxation provided in said section 1, then its property shall in and for the year 1907 become and thereafter be subject to taxation as hereinafter provided; *provided, however*, that sleeping cars owned exclusively by railroad companies using the same shall not be affected by this act.

**Report.**—Sec. 4. Every such sleeping car company shall, during the month of June annually, under the oath of its, president, secretary, treasurer, or general manager, or of its chief officer in Minnesota, make a report to the state auditor for the year ending June 30th, preceding, showing:

(a) The total number of its cars of each class used within this state on railroads which run in, into, or through the State of Minnesota, and the average value of the cars of each class.

(b) The total number of miles of railroad track within and without this state over which such cars were used, and the total number of miles of railroad track over which said cars were used within this state.

**Duties of auditor.**—Sec. 5. The state auditor shall lay such report before the state board of equalization, and said board, sitting as a board of assessors, shall annually ascertain and determine the actual number and average value of each class of such cars, and shall assess the same. The cars subject to taxation in this state shall be the same proportion of the cars defined in section 4 of this act as the number of miles of railroad track on which the same were used in this state bears to the number of miles of railroad track on which they were used within and without this state during said year

ending June 30th, preceding the assessment. Any such sleeping car company may appear before the board and be heard regarding the assessment of its property.

Sec. 6. The same proceedings shall be had as to the assessment, taxation, and collection of taxes on the property of companies defined in this act as are set forth in sections 1025, 1026 and 1027, Revised Laws of Minnesota, 1905.

Sec. 7. All acts and parts of acts inconsistent herewith are hereby repealed.

Sec. 8. This act shall take effect and be in force from and after its passage.

Approved April 25, 1907.

## CHAPTER 454—H. F. No. 463.

*An Act to amend sections 2140 and 2141, Revised Laws, 1905, relative to the collection of vital statistics, and providing penalties for violation thereof.*

Be it enacted by the Legislature of the State of Minnesota:

**Statistics—forms.**—Section 1. That sections 2140 and 2141, Revised Laws of 1905, be and the same are hereby amended to read as follows:

Section 2140. Vital Statistics.—Births and Deaths.—  
(a) The state board of health shall have general supervision of the state system of registration of births and deaths, and shall prepare and furnish at the expense of the state, on forms to be printed by the state printing commission, all blanks for obtaining and preserving a record of the same. The secretary of said board shall be known as the state registrar, and shall be the administering officer of the state in connection therewith. All local registrars and sub-registrars to whom such blanks are furnished, shall obey the directions of said board, concerning the use, filing and return thereof. If any such officer shall refuse or fail to obtain and furnish the information so required, the state board of health may obtain the same by other proper means, and the reasonable costs thereof shall be charged to and paid for by the city, incorporated village or township where the expense is necessarily incurred.

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